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Scale of assessments for the apportionment of the expenses of the United Nations

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 136 appears in the report of the Committee contained in document A/64/482.

2. The Fifth Committee resumed its consideration of agenda item 136 at its 3rd and 22nd meetings, on 6 October and 23 December 2009. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/64/SR.3 and 22).

3. For its further consideration of the item, the Committee had before it reports of the Committee on Contributions (A/62/11, A/63/11 and A/64/11) and reports of the Secretary-General on multi-year payment plans (A/62/70, A/63/68 and A/64/68).

II. Consideration of draft resolution A/C.5/64/L.24

4. At its 22nd meeting, on 23 December, the Committee had before it a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/64/L.24), submitted by the Vice-Chairperson of the Committee (Thailand) on the basis of informal consultations.

5. At the same meeting, the representative of the Russian Federation proposed an amendment to the draft resolution by which paragraph 6 would be amended to read:

> Resolves that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 2010, 2011 and 2012 shall be as follows:

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Member State	*Percentage*
Afghanistan	0.003
Albania	0.009
Algeria	0.126
Andorra	0.007
Angola	0.009
Antigua and Barbuda	0.001
Argentina	0.282
Armenia	0.004
Australia	1.952
Austria	0.860
Azerbaijan	0.012
Bahamas	0.017
Bahrain	0.038
Bangladesh	0.009
Barbados	0.007
Belarus	0.034
Belgium	1.086
Belize	0.001
Benin	0.002
Bhutan	0.001
Bolivia (Plurinational State of)	0.006
Bosnia and Herzegovina	0.013
Botswana	0.017
Brazil	1.596
Brunei Darussalam	0.027
Bulgaria	0.038
Burkina Faso	0.002
Burundi	0.001
Cambodia	0.002
Cameroon	0.010
Canada	3.239
Cape Verde	0.001
Central African Republic	0.001
Chad	0.001
Chile	0.232
China	3.168
Colombia	0.140
Comoros	0.001
Congo	0.002
Costa Rica	0.033

Member State	*Percentage*
Côte d'Ivoire	0.009
Croatia	0.098
Cuba	0.069
Cyprus	0.047
Czech Republic	0.352
Democratic People's Republic of Korea	0.006
Democratic Republic of the Congo	0.002
Denmark	0.743
Djibouti	0.001
Dominica	0.001
Dominican Republic	0.041
Ecuador	0.039
Egypt	0.093
El Salvador	0.018
Equatorial Guinea	0.005
Eritrea	0.001
Estonia	0.040
Ethiopia	0.007
Fiji	0.003
Finland	0.572
France	6.182
Gabon	0.013
Gambia	0.001
Georgia	0.005
Germany	8.095
Ghana	0.005
Greece	0.697
Grenada	0.001
Guatemala	0.027
Guinea	0.001
Guinea-Bissau	0.001
Guyana	0.001
Haiti	0.002
Honduras	0.007
Hungary	0.294
Iceland	0.043
India	0.526
Indonesia	0.234
Iran (Islamic Republic of)	0.229
Iraq	0.019

Member State	*Percentage*
Ireland	0.503
Israel	0.388
Italy	5.047
Jamaica	0.013
Japan	12.649
Jordan	0.013
Kazakhstan	0.044
Kenya	0.011
Kiribati	0.001
Kuwait	0.262
Kyrgyzstan	0.001
Lao People's Democratic Republic	0.001
Latvia	0.038
Lebanon	0.032
Lesotho	0.001
Liberia	0.001
Libyan Arab Jamahiriya	0.128
Liechtenstein	0.009
Lithuania	0.065
Luxembourg	0.091
Madagascar	0.002
Malawi	0.001
Malaysia	0.249
Maldives	0.001
Mali	0.002
Malta	0.017
Marshall Islands	0.001
Mauritania	0.001
Mauritius	0.010
Mexico	2.379
Micronesia (Federated States of)	0.001
Monaco	0.003
Mongolia	0.001
Montenegro	0.003
Morocco	0.056
Mozambique	0.002
Myanmar	0.005
Namibia	0.007
Nauru	0.001
Nepal	0.005

Member State	*Percentage*
Netherlands	1.872
New Zealand	0.276
Nicaragua	0.002
Niger	0.001
Nigeria	0.077
Norway	0.879
Oman	0.085
Pakistan	0.080
Palau	0.001
Panama	0.021
Papua New Guinea	0.001
Paraguay	0.006
Peru	0.088
Philippines	0.088
Poland	0.837
Portugal	0.515
Qatar	0.134
Republic of Korea	2.282
Republic of Moldova	0.001
Romania	0.110
Russian Federation	1.300
Rwanda	0.001
Saint Kitts and Nevis	0.001
Saint Lucia	0.001
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.004
Sao Tome and Principe	0.001
Saudi Arabia	0.829
Senegal	0.005
Serbia	0.036
Seychelles	0.001
Sierra Leone	0.001
Singapore	0.334
Slovakia	0.144
Slovenia	0.104
Solomon Islands	0.001
Somalia	0.001
South Africa	0.379
Spain	3.208

Member State	*Percentage*
Sri Lanka	0.018
Sudan	0.009
Suriname	0.002
Swaziland	0.002
Sweden	1.075
Switzerland	1.141
Syrian Arab Republic	0.024
Tajikistan	0.001
Thailand	0.205
The former Yugoslav Republic of Macedonia	0.006
Timor-Leste	0.001
Togo	0.001
Tonga	0.001
Trinidad and Tobago	0.043
Tunisia	0.029
Turkey	0.625
Turkmenistan	0.024
Tuvalu	0.001
Uganda	0.004
Ukraine	0.060
United Arab Emirates	0.390
United Kingdom of Great Britain and Northern Ireland	6.668
United Republic of Tanzania	0.007
United States of America	22.000
Uruguay	0.026
Uzbekistan	0.009
Vanuatu	0.001
Venezuela (Bolivarian Republic of)	0.307
Viet Nam	0.032
Yemen	0.009
Zambia	0.003
Zimbabwe	0.002
Total	**100.000**

6. Also at the same meeting, the representative of Japan requested a recorded vote on the amendment proposed by the Russian Federation (see A/C.5/64/SR.22).

7. At the same meeting, the Committee rejected the proposed amendment by a recorded vote of 85 to 22, with 27 abstentions, as follows:

In favour:

Armenia, Azerbaijan, Belarus, Cambodia, China, Cuba, Ecuador, Georgia, Kazakhstan, Kyrgyzstan, Lao People's Democratic Republic, Mongolia, Myanmar, Nicaragua, Qatar, Russian Federation, Serbia, Syrian Arab Republic, Tajikistan, Ukraine, Venezuela (Bolivarian Republic of), Viet Nam.

Against:

Afghanistan, Albania, Andorra, Angola, Antigua and Barbuda, Argentina, Australia, Austria, Bahamas, Bahrain, Bangladesh, Barbados, Belgium, Benin, Bosnia and Herzegovina, Bulgaria, Burkina Faso, Canada, Chile, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Gabon, Germany, Ghana, Greece, Guatemala, Haiti, Hungary, Iceland, Ireland, Israel, Italy, Jamaica, Japan, Kenya, Latvia, Liechtenstein, Lithuania, Luxembourg, Maldives, Mali, Malta, Mauritania, Mexico, Monaco, Montenegro, Namibia, Nepal, Netherlands, New Zealand, Nigeria, Norway, Panama, Poland, Portugal, Republic of Korea, Romania, Rwanda, Saint Lucia, Senegal, Singapore, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, Sudan, Sweden, Switzerland, Thailand, The former Yugoslav Republic of Macedonia, Timor-Leste, Trinidad and Tobago, Uganda, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania, United States of America, Uruguay, Zimbabwe.

Abstaining:

Algeria, Brazil, Brunei Darussalam, Cameroon, Colombia, Congo, Côte d'Ivoire, Dominica, Dominican Republic, Egypt, Guyana, India, Indonesia, Jordan, Kuwait, Lebanon, Libyan Arab Jamahiriya, Malaysia, Mauritius, Morocco, Oman, Peru, Saudi Arabia, Togo, Tunisia, United Arab Emirates, Yemen.

8. Also at the same meeting, the Committee adopted draft resolution A/C.5/64/L.24 without a vote (see para. 9).

III. Recommendation of the Fifth Committee

9. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Recalling its previous resolutions and decisions on the scale of assessments for the apportionment of the expenses of the United Nations, including its resolutions 55/5 B and C of 23 December 2000, 57/4 B of 20 December 2002, 58/1 B of 23 December 2003 and 61/237 of 22 December 2006,

Reaffirming Article 17 of the Charter of the United Nations and rule 160 of its rules of procedure,

Recalling paragraphs 5 and 6 of its resolution 58/1 B,

Having considered the reports of the Committee on Contributions on its sixty-ninth,[1] sixty-eighth[2] and sixty-seventh[3] sessions as well as the reports of the Secretary-General on multi-year payment plans,[4]

1. *Reaffirms* that the determination of the scale of assessments for the apportionment of expenses of the United Nations shall remain the prerogative of the General Assembly;

2. *Also reaffirms* the fundamental principle that the expenses of the Organization shall be apportioned broadly according to the capacity to pay;

3. *Further reaffirms* the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations;

4. *Reaffirms* that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;

5. *Decides* that the scale of assessments for the period 2010-2012 shall be based on the following elements and criteria:

(a) Estimates of gross national income;

(b) Average statistical base periods of three and six years;

(c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its resolution 46/221 B;

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[1] *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 11* (A/64/11).
[2] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 11* (A/63/11).
[3] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 11* (A/62/11).
[4] A/64/68, A/63/68 and A/62/70.

(d) The debt-burden approach employed in the scale of assessments for the period 2007-2009;

(e) A low per capita income adjustment of 80 per cent, with a threshold per capita income limit of the average per capita gross national income of all Member States for the statistical base periods;

(f) A minimum assessment rate of 0.001 per cent;

(g) A maximum assessment rate for the least developed countries of 0.01 per cent;

(h) A maximum assessment rate of 22 per cent;

6. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 2010, 2011 and 2012 shall be as follows:

Member State	*Percentage*
Afghanistan	0.004
Albania	0.010
Algeria	0.128
Andorra	0.007
Angola	0.010
Antigua and Barbuda	0.002
Argentina	0.287
Armenia	0.005
Australia	1.933
Austria	0.851
Azerbaijan	0.015
Bahamas	0.018
Bahrain	0.039
Bangladesh	0.010
Barbados	0.008
Belarus	0.042
Belgium	1.075
Belize	0.001
Benin	0.003
Bhutan	0.001
Bolivia (Plurinational State of)	0.007
Bosnia and Herzegovina	0.014
Botswana	0.018
Brazil	1.611
Brunei Darussalam	0.028
Bulgaria	0.038
Burkina Faso	0.003

Member State	*Percentage*
Burundi	0.001
Cambodia	0.003
Cameroon	0.011
Canada	3.207
Cape Verde	0.001
Central African Republic	0.001
Chad	0.002
Chile	0.236
China	3.189
Colombia	0.144
Comoros	0.001
Congo	0.003
Costa Rica	0.034
Côte d'Ivoire	0.010
Croatia	0.097
Cuba	0.071
Cyprus	0.046
Czech Republic	0.349
Democratic People's Republic of Korea	0.007
Democratic Republic of the Congo	0.003
Denmark	0.736
Djibouti	0.001
Dominica	0.001
Dominican Republic	0.042
Ecuador	0.040
Egypt	0.094
El Salvador	0.019
Equatorial Guinea	0.008
Eritrea	0.001
Estonia	0.040
Ethiopia	0.008
Fiji	0.004
Finland	0.566
France	6.123
Gabon	0.014
Gambia	0.001
Georgia	0.006
Germany	8.018
Ghana	0.006
Greece	0.691

Member State	*Percentage*
Grenada	0.001
Guatemala	0.028
Guinea	0.002
Guinea-Bissau	0.001
Guyana	0.001
Haiti	0.003
Honduras	0.008
Hungary	0.291
Iceland	0.042
India	0.534
Indonesia	0.238
Iran (Islamic Republic of)	0.233
Iraq	0.020
Ireland	0.498
Israel	0.384
Italy	4.999
Jamaica	0.014
Japan	12.530
Jordan	0.014
Kazakhstan	0.076
Kenya	0.012
Kiribati	0.001
Kuwait	0.263
Kyrgyzstan	0.001
Lao People's Democratic Republic	0.001
Latvia	0.038
Lebanon	0.033
Lesotho	0.001
Liberia	0.001
Libyan Arab Jamahiriya	0.129
Liechtenstein	0.009
Lithuania	0.065
Luxembourg	0.090
Madagascar	0.003
Malawi	0.001
Malaysia	0.253
Maldives	0.001
Mali	0.003
Malta	0.017
Marshall Islands	0.001

Member State	*Percentage*
Mauritania	0.001
Mauritius	0.011
Mexico	2.356
Micronesia (Federated States of)	0.001
Monaco	0.003
Mongolia	0.002
Montenegro	0.004
Morocco	0.058
Mozambique	0.003
Myanmar	0.006
Namibia	0.008
Nauru	0.001
Nepal	0.006
Netherlands	1.855
New Zealand	0.273
Nicaragua	0.003
Niger	0.002
Nigeria	0.078
Norway	0.871
Oman	0.086
Pakistan	0.082
Palau	0.001
Panama	0.022
Papua New Guinea	0.002
Paraguay	0.007
Peru	0.090
Philippines	0.090
Poland	0.828
Portugal	0.511
Qatar	0.135
Republic of Korea	2.260
Republic of Moldova	0.002
Romania	0.177
Russian Federation	1.602
Rwanda	0.001
Saint Kitts and Nevis	0.001
Saint Lucia	0.001
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.003

Member State	*Percentage*
Sao Tome and Principe	0.001
Saudi Arabia	0.830
Senegal	0.006
Serbia	0.037
Seychelles	0.002
Sierra Leone	0.001
Singapore	0.335
Slovakia	0.142
Slovenia	0.103
Solomon Islands	0.001
Somalia	0.001
South Africa	0.385
Spain	3.177
Sri Lanka	0.019
Sudan	0.010
Suriname	0.003
Swaziland	0.003
Sweden	1.064
Switzerland	1.130
Syrian Arab Republic	0.025
Tajikistan	0.002
Thailand	0.209
The former Yugoslav Republic of Macedonia	0.007
Timor-Leste	0.001
Togo	0.001
Tonga	0.001
Trinidad and Tobago	0.044
Tunisia	0.030
Turkey	0.617
Turkmenistan	0.026
Tuvalu	0.001
Uganda	0.006
Ukraine	0.087
United Arab Emirates	0.391
United Kingdom of Great Britain and Northern Ireland	6.604
United Republic of Tanzania	0.008
United States of America	22.000
Uruguay	0.027
Uzbekistan	0.010
Vanuatu	0.001

Member State	*Percentage*
Venezuela (Bolivarian Republic of)	0.314
Viet Nam	0.033
Yemen	0.010
Zambia	0.004
Zimbabwe	0.003
Total	**100.000**

7. *Recognizes* that the current methodology can be enhanced bearing in mind the principle of capacity to pay;

8. *Also recognizes* the need to study in depth the methodology in an effective and expeditious manner taking into account views expressed by Member States;

9. *Decides* to review, at its earliest opportunity, all elements of the methodology of the scale of assessments with a view to a decision before the end of its sixty-sixth session to take effect, if agreed, for the 2013-2015 scale period;

10. *Requests* the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to make recommendations, in the light of the review referred to in paragraph 9 of the present resolution, and report thereon to the Assembly at the main part of its sixty-fifth session;

11. *Recognizes* the concern expressed by Member States with regard to conversion rates and requests the Committee on Contributions to review further criteria to be used to identify cases where market exchange rates should be replaced with price-adjusted rates of exchange or other appropriate conversion rates for preparing the scale of assessments and to report thereon to the Assembly at its sixty-fifth session in the context of paragraph 10 of the present resolution;

12. *Resolves* that:

(a) Notwithstanding the terms of financial regulation 3.9,[5] the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2010, 2011 and 2012 in currencies other than the United States dollar;

(b) In accordance with financial regulation 3.8,[5] the Holy See, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2010, 2011 and 2012 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with General Assembly resolution 44/197 B of 21 December 1989;

[5] See ST/SGB/2003/7.

13. *Takes note* of the reports of the Secretary-General on multi-year payment plans and of the related conclusions and recommendations of the Committee on Contributions;[4]

14. *Reaffirms* paragraph 1 of its resolution 57/4 B;

15. *Takes note* with appreciation of the considerable efforts undertaken by Member States that fully implemented their multi-year payment plans;

16. *Encourages* Member States in arrears with their assessed contributions to the United Nations to consider submitting multi-year payment plans and, in this context, requests the Committee on Contributions to make recommendations with a view to mitigating large scale-to-scale increases for those Member States that have fulfilled their multi-year payment plans and to report thereon to the Assembly at its sixty-fifth session in the context of paragraph 10 of the present resolution.